

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 16601 Date Filed: 05/15/2007 Docketed Total: \$22,046.54 Filing Creditor Name and Address: 1ST CHOICE HEATING & COOLING INC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226	Claim Holder Name and Address  1ST CHOICE HEATING & COOLING INC 500 WOODWARD AVE STE 3500 DETROIT, MI 48226  <u>Case Number*</u> 05-44481  <u>Secured</u> \$22,046.54  <u>Priority</u>  <u>Unsecured</u>  <b>\$22,046.54</b>	   <

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 419 Date Filed: 11/08/2005 Docketed Total: \$132.69 Filing Creditor Name and Address: CDW COMPUTER CENTERS INC PO BOX 5126 TIMONIUM, MD 21094	Claim Holder Name and Address  CDW COMPUTER CENTERS INC PO BOX 5126 TIMONIUM, MD 21094  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$132.69  \$132.69	   

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 5085 Date Filed: 05/08/2006 Docketed Total: \$1,011.99 Filing Creditor Name and Address: CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309	Claim Holder Name and Address  CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,011.99</td></tr><tr><td></td><td></td><td></td><td>\$1,011.99</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,011.99				\$1,011.99	<table><tr><td></td><td>Allowed Total:</td><td>\$1,011.99</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,011.99</td></tr><tr><td></td><td></td><td></td><td>\$1,011.99</td></tr></table>		Allowed Total:	\$1,011.99	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,011.99				\$1,011.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$1,011.99																										
			\$1,011.99																										
	Allowed Total:	\$1,011.99																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$1,011.99																										
			\$1,011.99																										
Claim: 5087 Date Filed: 05/08/2006 Docketed Total: \$31,423.21 Filing Creditor Name and Address: CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309	Claim Holder Name and Address  CINGULAR WIRELESS PO BOX 309 PORTLAND, OR 97207-0309  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,423.21</td></tr><tr><td></td><td></td><td></td><td>\$31,423.21</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,423.21				\$31,423.21	<table><tr><td></td><td>Allowed Total:</td><td>\$31,423.21</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$31,423.21</td></tr><tr><td></td><td></td><td></td><td>\$31,423.21</td></tr></table>		Allowed Total:	\$31,423.21	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,423.21				\$31,423.21
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481			\$31,423.21																										
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05-44640			\$31,423.21																										
			\$31,423.21																										
Claim: 9541 Date Filed: 07/14/2006 Docketed Total: \$30,818.00 Filing Creditor Name and Address: CIRCLE BROACH COMPANY INC 38358 ABRUZZI DR WESTLAND, MI 48185	Claim Holder Name and Address  CIRCLE BROACH COMPANY INC 38358 ABRUZZI DR WESTLAND, MI 48185  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$30,818.00</td><td>UNL</td></tr><tr><td></td><td></td><td>\$30,818.00</td><td>UNL</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$30,818.00	UNL			\$30,818.00	UNL	<table><tr><td></td><td>Allowed Total:</td><td>\$30,818.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$30,818.00</td></tr><tr><td></td><td></td><td></td><td>\$30,818.00</td></tr></table>		Allowed Total:	\$30,818.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$30,818.00				\$30,818.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44481		\$30,818.00	UNL																										
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05-44640			\$30,818.00																										
			\$30,818.00																										
Claim: 10388 Date Filed: 07/24/2006 Docketed Total: \$141,675.49 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF GEMINI PLASTICS INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$141,675.49</td></tr><tr><td></td><td></td><td></td><td>\$141,675.49</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$141,675.49				\$141,675.49	<table><tr><td></td><td>Allowed Total:</td><td>\$141,675.49</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$141,675.49</td></tr><tr><td></td><td></td><td></td><td>\$141,675.49</td></tr></table>		Allowed Total:	\$141,675.49	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$141,675.49				\$141,675.49
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
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CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																								
<div>Claim: 9796</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$572,033.91</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF HITCHINER MANUFACTURING CO INC ATTN ALPA JIMENEZ 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$572,033.91</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$8,179.67</td><td>\$563,854.24</td></tr><tr><td></td><td></td><td>\$8,179.67</td><td>\$563,854.24</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$8,179.67	\$563,854.24			\$8,179.67	\$563,854.24	<div>Allowed Total: \$572,033.91</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$572,033.91</td></tr><tr><td></td><td></td><td></td><td>\$572,033.91</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$572,033.91				\$572,033.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$8,179.67	\$563,854.24																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$572,033.91																							
			\$572,033.91																							
<div>Claim: 10382</div> <div>Date Filed: 07/24/2006</div> <div>Docketed Total: \$210,732.14</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF MTD TECHNOLOGIES INC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$210,732.14</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$16,294.70</td><td>\$194,437.44</td></tr><tr><td></td><td></td><td>\$16,294.70</td><td>\$194,437.44</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,294.70	\$194,437.44			\$16,294.70	\$194,437.44	<div>Allowed Total: \$210,732.14</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$210,732.14</td></tr><tr><td></td><td></td><td></td><td>\$210,732.14</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$210,732.14				\$210,732.14
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$16,294.70	\$194,437.44																							
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$210,732.14																							
			\$210,732.14																							
<div>Claim: 9792</div> <div>Date Filed: 07/18/2006</div> <div>Docketed Total: \$214,580.56</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF PAX MACHINE WORKS INC CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$214,580.56</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td>\$865.58</td><td>\$213,714.98</td></tr><tr><td></td><td></td><td>\$865.58</td><td>\$213,714.98</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$865.58	\$213,714.98			\$865.58	\$213,714.98	<div>Allowed Total: \$214,580.56</div> <div><table><thead><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr></thead><tbody><tr><td>05-44640</td><td></td><td></td><td>\$214,580.56</td></tr><tr><td></td><td></td><td></td><td>\$214,580.56</td></tr></tbody></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$214,580.56				\$214,580.56
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$865.58	\$213,714.98																							
		\$865.58	\$213,714.98																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640			\$214,580.56																							
			\$214,580.56																							

\* See Exhibit D for a listing of debtor entities by case number.

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EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12690 Date Filed: 07/28/2006 Docketed Total: \$865,517.60 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address  CONTRARIAN FUNDS LLC AS ASSIGNEE OF SCHAEFFLER CANADA INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$80,774.09</td><td>\$784,743.51</td></tr><tr><td></td><td></td><td>\$80,774.09</td><td>\$784,743.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$80,774.09	\$784,743.51			\$80,774.09	\$784,743.51	   <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$80,774.09	\$784,743.51											
		\$80,774.09	\$784,743.51											

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EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 5423</div> <div>Date Filed: 05/10/2006</div> <div>Docketed Total: \$645,056.53</div> <div>Filing Creditor Name and Address: CORUS LP HOLME ROBERTS &amp; OWEN LLP 1700 LINCOLN ST STE 4100 DENVER, CO 80203</div>	<div>Claim Holder Name and Address</div> <div>BANK OF AMERICA N A 40 W 57TH ST NEW YORK, NY 10019</div> <div>Docketed Total: \$645,056.53</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$645,056.53</div></div></div> <div>\$645,056.53</div>	<div>Allowed Total: \$645,056.53</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$645,056.53</div></div></div> <div>\$645,056.53</div>
<div>Claim: 14795</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$23,040.60</div> <div>Filing Creditor Name and Address: CREATIVE TECHNIQUES INC 2441 N OPDYKE RD AUBURN HILLS, MI 48326</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$23,040.60</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$23,040.60</div></div></div> <div>\$23,040.60</div>	<div>Allowed Total: \$23,040.60</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$23,040.60</div></div></div> <div>\$23,040.60</div>
<div>Claim: 16132</div> <div>Date Filed: 08/09/2006</div> <div>Docketed Total: \$22,475.50</div> <div>Filing Creditor Name and Address: CROWLEY TOOL CO 190 MOLLY WALTON RD HENDERSONVILLE, TN 37075</div>	<div>Claim Holder Name and Address</div> <div>ARGO PARTNERS 12 W 37TH ST 9TH FL NEW YORK, NY 10018</div> <div>Docketed Total: \$22,475.50</div> <div><div><div>Case Number*</div><div>05-44481</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$22,475.50</div></div></div> <div>\$22,475.50</div>	<div>Allowed Total: \$22,475.50</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$22,475.50</div></div></div> <div>\$22,475.50</div>
<div>Claim: 13458</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$74,664.00</div> <div>Filing Creditor Name and Address: DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div>	<div>Claim Holder Name and Address</div> <div>DECO AUTOMOTIVE A DIVISION OF MAGNA INTERNATIONAL INC 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304</div> <div>Docketed Total: \$74,664.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div>\$74,664.00</div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div></div></div></div> <div>\$74,664.00</div>	<div>Allowed Total: \$74,664.00</div> <div><div><div>Case Number*</div><div>05-44640</div></div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$74,664.00</div></div></div> <div>\$74,664.00</div>

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EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 10284 Date Filed: 07/24/2006 Docketed Total: \$22,268.60 Filing Creditor Name and Address: DEMAG PLASTICS GROUP CORP 11792 ALAMEDA DR STRONGSVILLE, OH 44149	Claim Holder Name and Address  DEMAG PLASTICS GROUP CORP 11792 ALAMEDA DR STRONGSVILLE, OH 44149  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,268.60</td></tr><tr><td></td><td></td><td></td><td>\$22,268.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,268.60				\$22,268.60	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$22,268.60</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$22,268.60</td></tr><tr><td></td><td></td><td></td><td>\$22,268.60</td></tr></table>			Allowed Total:	\$22,268.60	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$22,268.60				\$22,268.60
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05-44640			\$22,268.60																											
			\$22,268.60																											
Claim: 15429 Date Filed: 07/31/2006 Docketed Total: \$431,794.32 Filing Creditor Name and Address: GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202	Claim Holder Name and Address  GOBAR SYSTEMS INC TAFT STETTINIUS & HOLLISTER LLP 425 WALNUT STREET STE 1800 CINCINNATI, OH 45202  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$431,794.32</td></tr><tr><td></td><td></td><td></td><td>\$431,794.32</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$431,794.32				\$431,794.32	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$431,794.32</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$431,794.32</td></tr><tr><td></td><td></td><td></td><td>\$431,794.32</td></tr></table>			Allowed Total:	\$431,794.32	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$431,794.32				\$431,794.32
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$431,794.32																											
			\$431,794.32																											
		Allowed Total:	\$431,794.32																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$431,794.32																											
			\$431,794.32																											
Claim: 11249 Date Filed: 07/27/2006 Docketed Total: \$31,625.46 Filing Creditor Name and Address: GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	Claim Holder Name and Address  GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$31,625.46</td></tr><tr><td></td><td></td><td></td><td>\$31,625.46</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$31,625.46				\$31,625.46	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$31,625.46</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$31,625.46</td></tr><tr><td></td><td></td><td></td><td>\$31,625.46</td></tr></table>			Allowed Total:	\$31,625.46	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$31,625.46				\$31,625.46
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$31,625.46																											
			\$31,625.46																											
		Allowed Total:	\$31,625.46																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$31,625.46																											
			\$31,625.46																											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 831 Date Filed: 11/23/2005 Docketed Total: \$3,847.71 Filing Creditor Name and Address: GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY	Claim Holder Name and Address  GRUNER AG BURGLESTRASSE 15 17 WEHINGEN, 78564 GERMANY  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$3,847.71</td></tr><tr><td></td><td></td><td></td><td>\$3,847.71</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$3,847.71				\$3,847.71	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$3,847.71</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$3,847.71</td></tr><tr><td></td><td></td><td></td><td>\$3,847.71</td></tr></table>			Allowed Total:	\$3,847.71	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$3,847.71				\$3,847.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$3,847.71																											
			\$3,847.71																											
		Allowed Total:	\$3,847.71																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$3,847.71																											
			\$3,847.71																											
Claim: 6497 Date Filed: 05/22/2006 Docketed Total: \$67,576.91 Filing Creditor Name and Address: HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071	Claim Holder Name and Address  HENKEL SURFACE TECHNOLOGIES 32100 STEPHENSON HWY MADISON HEIGHTS, MI 48071  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$67,576.91</td></tr><tr><td></td><td></td><td></td><td>\$67,576.91</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$67,576.91				\$67,576.91	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$67,576.91</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$67,576.91</td></tr><tr><td></td><td></td><td></td><td>\$67,576.91</td></tr></table>			Allowed Total:	\$67,576.91	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$67,576.91				\$67,576.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$67,576.91																											
			\$67,576.91																											
		Allowed Total:	\$67,576.91																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$67,576.91																											
			\$67,576.91																											
Claim: 416 Date Filed: 11/07/2005 Docketed Total: \$5,415,329.84 Filing Creditor Name and Address: HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD ATTN MENACHEM O ZELMANOVITZ ESQ 101 PARK AVE NEW YORK, NY 10178	Claim Holder Name and Address  HITACHI CHEMICAL SINGAPORE PTE LTD FKA HITACHI CHEMICAL ASIA PACIFIC PTE LTD MORGAN LEWIS & BOCKIUS LLP 101 PARK AVE NEW YORK, NY 10178  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$2,110,565.18</td><td>\$3,304,764.66</td></tr><tr><td></td><td></td><td>\$2,110,565.18</td><td>\$3,304,764.66</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$2,110,565.18	\$3,304,764.66			\$2,110,565.18	\$3,304,764.66	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$5,415,329.84</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,415,329.84</td></tr><tr><td></td><td></td><td></td><td>\$5,415,329.84</td></tr></table>			Allowed Total:	\$5,415,329.84	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,415,329.84				\$5,415,329.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$2,110,565.18	\$3,304,764.66																											
		\$2,110,565.18	\$3,304,764.66																											
		Allowed Total:	\$5,415,329.84																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$5,415,329.84																											
			\$5,415,329.84																											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.



EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 773 Date Filed: 11/22/2005 Docketed Total: \$112,139.54 Filing Creditor Name and Address: ILM TOOL INC 23301 CLAWITER RD HAYWARD, CA 94545	Claim Holder Name and Address  ILM TOOL INC 23301 CLAWITER RD HAYWARD, CA 94545  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$112,139.54</td></tr><tr><td></td><td></td><td></td><td>\$112,139.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$112,139.54				\$112,139.54	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$112,139.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44511</td><td></td><td></td><td>\$112,139.54</td></tr><tr><td></td><td></td><td></td><td>\$112,139.54</td></tr></table>			Allowed Total:	\$112,139.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44511			\$112,139.54				\$112,139.54
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$112,139.54																											
			\$112,139.54																											
		Allowed Total:	\$112,139.54																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44511			\$112,139.54																											
			\$112,139.54																											
Claim: 646 Date Filed: 11/17/2005 Docketed Total: \$33,597.65 Filing Creditor Name and Address: IRON MOUNTAIN INFORMATION MANAGEMENT INC IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111	Claim Holder Name and Address  IRON MOUNTAIN INFORMATION MANAGEMENT INC IRON MOUNTAIN INC 745 ATLANTIC AVE 10TH FL BOSTON, MA 02111  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td>\$33,597.65</td><td></td><td></td></tr><tr><td></td><td>\$33,597.65</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481	\$33,597.65				\$33,597.65			<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$33,597.65</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$33,597.65</td></tr><tr><td></td><td></td><td></td><td>\$33,597.65</td></tr></table>			Allowed Total:	\$33,597.65	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$33,597.65				\$33,597.65
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481	\$33,597.65																													
	\$33,597.65																													
		Allowed Total:	\$33,597.65																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$33,597.65																											
			\$33,597.65																											
Claim: 14314 Date Filed: 07/31/2006 Docketed Total: \$87,701.00 Filing Creditor Name and Address: JOHN E BENZ & CO C/O DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVENUE OF THE AMERICAS NEW YORK, NY 10020-5283	Claim Holder Name and Address  JOHN E BENZ & CO C/O DLA PIPER RUDNICK GRAY CARY US LLP 1251 AVENUE OF THE AMERICAS NEW YORK, NY 10020-5283  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640				<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$87,701.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$87,701.00</td></tr><tr><td></td><td></td><td></td><td>\$87,701.00</td></tr></table>			Allowed Total:	\$87,701.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$87,701.00				\$87,701.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640																														
		Allowed Total:	\$87,701.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$87,701.00																											
			\$87,701.00																											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 16012 Date Filed: 08/09/2006 Docketed Total: \$2,605.25 Filing Creditor Name and Address: JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710	Claim Holder Name and Address  JUDCO MANUFACTURING INC 1429 W 240TH ST HARBOR CITY, CA 90710  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,605.25</td></tr><tr><td></td><td></td><td></td><td>\$2,605.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,605.25				\$2,605.25	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$2,605.25</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,605.25</td></tr><tr><td></td><td></td><td></td><td>\$2,605.25</td></tr></table>			Allowed Total:	\$2,605.25	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,605.25				\$2,605.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$2,605.25																											
			\$2,605.25																											
		Allowed Total:	\$2,605.25																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,605.25																											
			\$2,605.25																											
Claim: 16616 Date Filed: 06/22/2007 Docketed Total: \$414,063.61 Filing Creditor Name and Address: MAC ARTHUR CORPORATION WINEGARDEN HALEY LINDHOLM & ROBERSTON PLC G 9460 S SAGINAW ST STE A GRAND BLANC, MI 48439	Claim Holder Name and Address  JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$414,063.61</td></tr><tr><td></td><td></td><td></td><td>\$414,063.61</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$414,063.61				\$414,063.61	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$414,063.61</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$414,063.61</td></tr><tr><td></td><td></td><td></td><td>\$414,063.61</td></tr></table>			Allowed Total:	\$414,063.61	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$414,063.61				\$414,063.61
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$414,063.61																											
			\$414,063.61																											
		Allowed Total:	\$414,063.61																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$414,063.61																											
			\$414,063.61																											
Claim: 2053 Date Filed: 02/17/2006 Docketed Total: \$9,044.19 Filing Creditor Name and Address: MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA	Claim Holder Name and Address  MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$9,044.19</td></tr><tr><td></td><td></td><td></td><td>\$9,044.19</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$9,044.19				\$9,044.19	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$9,044.19</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,044.19</td></tr><tr><td></td><td></td><td></td><td>\$9,044.19</td></tr></table>			Allowed Total:	\$9,044.19	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,044.19				\$9,044.19
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$9,044.19																											
			\$9,044.19																											
		Allowed Total:	\$9,044.19																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,044.19																											
			\$9,044.19																											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 12186 Date Filed: 07/28/2006 Docketed Total: \$48,161.52 Filing Creditor Name and Address: MUSKEGON CASTINGS CORP 601 TERRACE ST MUSKEGON, MI 49443-0786	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$48,161.52</td><td></td><td></td></tr><tr><td></td><td>\$48,161.52</td><td></td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$48,161.52				\$48,161.52			<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$48,161.52</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$48,161.52</td></tr><tr><td></td><td></td><td></td><td>\$48,161.52</td></tr></table>			Allowed Total:	\$48,161.52	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$48,161.52				\$48,161.52
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640	\$48,161.52																													
	\$48,161.52																													
		Allowed Total:	\$48,161.52																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$48,161.52																											
			\$48,161.52																											
Claim: 5053 Date Filed: 05/08/2006 Docketed Total: \$2,502.00 Filing Creditor Name and Address: NEOSONG USA INC 718 W LONGVIEW LN PALATINE, IL 60067	Claim Holder Name and Address  NEOSONG USA INC 718 W LONGVIEW LN PALATINE, IL 60067  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$2,502.00</td></tr><tr><td></td><td></td><td></td><td>\$2,502.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$2,502.00				\$2,502.00	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$2,502.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td></td><td>\$2,502.00</td></tr><tr><td></td><td></td><td></td><td>\$2,502.00</td></tr></table>			Allowed Total:	\$2,502.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$2,502.00				\$2,502.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$2,502.00																											
			\$2,502.00																											
		Allowed Total:	\$2,502.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567			\$2,502.00																											
			\$2,502.00																											
Claim: 15222 Date Filed: 07/31/2006 Docketed Total: \$392,351.79 Filing Creditor Name and Address: NOVELIS CORP 6060 PKLAND BLVD CLEVELAND, OH 44124-4185	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$33,090.25</td><td>\$359,261.54</td></tr><tr><td></td><td></td><td>\$33,090.25</td><td>\$359,261.54</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$33,090.25	\$359,261.54			\$33,090.25	\$359,261.54	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$392,351.79</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$392,351.79</td></tr><tr><td></td><td></td><td></td><td>\$392,351.79</td></tr></table>			Allowed Total:	\$392,351.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$392,351.79				\$392,351.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$33,090.25	\$359,261.54																											
		\$33,090.25	\$359,261.54																											
		Allowed Total:	\$392,351.79																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$392,351.79																											
			\$392,351.79																											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 16395 Date Filed: 10/30/2006 Docketed Total: \$655,686.82 Filing Creditor Name and Address: PARK ENTERPRISES OF ROCHESTER INC ATTN JERRY GREENFIELD ESQ 2 STATE ST STE1600 ROCHESTER, NY 14614	Claim Holder Name and Address  LONGACRE MASTER FUND LTD 810 SEVENTH AVE 33RD FL NEW YORK, NY 10019  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$655,686.82</td></tr><tr><td></td><td></td><td></td><td>\$655,686.82</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$655,686.82				\$655,686.82	   
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640			\$655,686.82											
			\$655,686.82											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
Claim: 4045 Date Filed: 11/25/2005 Docketed Total: \$4,691.52 Filing Creditor Name and Address: RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	Claim Holder Name and Address  RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR JAN PAK HUNTSVILLE PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024  <u>Case Number*</u> 05-44481  <u>Secured</u>  <u>Priority</u>  <u>Unsecured</u> \$4,691.52  \$4,691.52	  <

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																												
Claim: 1581 Date Filed: 01/17/2006 Docketed Total: \$816.99 Filing Creditor Name and Address: SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798	Claim Holder Name and Address  SBC GLOBAL PO BOX 981268 WEST SACRAMENTO, CA 95798  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$816.99</td></tr><tr><td></td><td></td><td></td><td>\$816.99</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$816.99				\$816.99	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$816.99</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$816.99</td></tr><tr><td></td><td></td><td></td><td>\$816.99</td></tr></table>			Allowed Total:	\$816.99	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$816.99				\$816.99
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44624			\$816.99																											
			\$816.99																											
		Allowed Total:	\$816.99																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44624			\$816.99																											
			\$816.99																											
Claim: 16479 Date Filed: 01/11/2007 Docketed Total: \$561,083.00 Filing Creditor Name and Address: SENSUS PRECISION DIE CASTING INC PO BOX 11587 RICHMOND, VA 15871	Claim Holder Name and Address  CONTRARIAN FUNDS LLC 411 W PUTNAM AVE S 225 GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$561,083.00</td></tr><tr><td></td><td></td><td></td><td>\$561,083.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$561,083.00				\$561,083.00	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$561,083.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$561,083.00</td></tr><tr><td></td><td></td><td></td><td>\$561,083.00</td></tr></table>			Allowed Total:	\$561,083.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$561,083.00				\$561,083.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$561,083.00																											
			\$561,083.00																											
		Allowed Total:	\$561,083.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$561,083.00																											
			\$561,083.00																											
Claim: 15976 Date Filed: 08/09/2006 Docketed Total: \$991.00 Filing Creditor Name and Address: SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614	Claim Holder Name and Address  SIERRA LIQUIDITY FUND LLC ASSIGNEE METRIC EQUIPMENT SALES INC ASSIGNOR SIERRA LIQUIDITY FUND 2699 WHITE RD STE 255 IRVINE, CA 92614  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$991.00</td></tr><tr><td></td><td></td><td></td><td>\$991.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$991.00				\$991.00	<table><tr><td></td><td></td><td>Allowed Total:</td><td>\$991.00</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$991.00</td></tr><tr><td></td><td></td><td></td><td>\$991.00</td></tr></table>			Allowed Total:	\$991.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$991.00				\$991.00
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$991.00																											
			\$991.00																											
		Allowed Total:	\$991.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$991.00																											
			\$991.00																											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED																											
Claim: 14137 Date Filed: 07/31/2006 Docketed Total: \$2,752,068.75 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF FUJIKOKI AMERICA INC TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address  SPECIAL SITUATIONS INVESTING GROUP INC C/O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,752,068.75</td></tr><tr><td></td><td></td><td></td><td>\$2,752,068.75</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,752,068.75				\$2,752,068.75	<table><tr><td></td><td>Allowed Total:</td><td>\$2,752,068.75</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,752,068.75</td></tr><tr><td></td><td></td><td></td><td>\$2,752,068.75</td></tr></table>		Allowed Total:	\$2,752,068.75	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,752,068.75				\$2,752,068.75
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$2,752,068.75																										
			\$2,752,068.75																										
	Allowed Total:	\$2,752,068.75																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$2,752,068.75																										
			\$2,752,068.75																										
Claim: 14144 Date Filed: 07/31/2006 Docketed Total: \$887.24 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$887.24</td></tr><tr><td></td><td></td><td></td><td>\$887.24</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$887.24				\$887.24	<table><tr><td></td><td>Allowed Total:</td><td>\$887.24</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$887.24</td></tr><tr><td></td><td></td><td></td><td>\$887.24</td></tr></table>		Allowed Total:	\$887.24	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$887.24				\$887.24
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$887.24																										
			\$887.24																										
	Allowed Total:	\$887.24																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$887.24																										
			\$887.24																										
Claim: 14145 Date Filed: 07/31/2006 Docketed Total: \$9,359.53 Filing Creditor Name and Address: SPCP GROUP LLC AS ASSIGNEE OF TEXTRON FASTENING SYSTEMS CANADA LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830	Claim Holder Name and Address  GOLDMAN SACHS CREDIT PARTNERS LP C/O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,359.53</td></tr><tr><td></td><td></td><td></td><td>\$9,359.53</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,359.53				\$9,359.53	<table><tr><td></td><td>Allowed Total:</td><td>\$9,359.53</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,359.53</td></tr><tr><td></td><td></td><td></td><td>\$9,359.53</td></tr></table>		Allowed Total:	\$9,359.53	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,359.53				\$9,359.53
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$9,359.53																										
			\$9,359.53																										
	Allowed Total:	\$9,359.53																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																										
05-44640			\$9,359.53																										
			\$9,359.53																										

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.

EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED												
Claim: 12257 Date Filed: 07/28/2006 Docketed Total: \$217,822.60 Filing Creditor Name and Address: STANLEY ELECTRIC SALES OF AMERICA INC AFRCT LLP 199 S LOS ROBLES AVE STE 600 PASADENA, CA 91101	Claim Holder Name and Address  SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830  <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td>\$21,450.40</td><td>\$196,372.20</td></tr><tr><td></td><td></td><td>\$21,450.40</td><td>\$196,372.20</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$21,450.40	\$196,372.20			\$21,450.40	\$196,372.20	  <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44567		\$21,450.40	\$196,372.20											
		\$21,450.40	\$196,372.20											

\* See Exhibit D for a listing of debtor entities by case number.

\*\* "UNL" denotes an unliquidated claim.



EXHIBIT A - ASSERTED AMOUNT CLAIMS

CLAIM TO BE ALLOWED	CLAIM AS DOCKETED**	CLAIM AS ALLOWED
<div>Claim: 10913 Date Filed: 07/26/2006 Docketed Total: \$40,867.33 Filing Creditor Name and Address: VERITAS SOFTWARE CORPORATION BIALSON BERGEN &amp; SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306</div>	<div>Claim Holder Name and Address  VERITAS SOFTWARE CORPORATION BIALSON BERGEN &amp; SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306</div> <div><div>Case Number*05-44640</div><div><div>Secured</div><div>UNL</div></div><div><div>Priority</div><div>UNL</div></div><div><div>Unsecured</div><div>\$40,867.33</div></div></div> <div><div></div><div><div>UNL</div></div><div><div>UNL</div></div><div><div>\$40,867.33</div></div></div>	<div><div>Allowed Total:</div><div>\$40,867.33</div></div> <div><div>Case Number*05-44640</div><div><div>Secured</div><div></div></div><div><div>Priority</div><div></div></div><div><div>Unsecured</div><div>\$40,867.33</div></div></div> <div><div></div><div></div><div></div><div><div>\$40,867.33</div></div></div>
		<div>Total Claims To Be Allowed: 53</div> <div>Total Amount As Docketed: \$21,165,068.30</div> <div>Total Amount As Allowed: \$21,165,068.30</div>

\* See Exhibit D for a listing of debtor entities by case number.

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